

VERIFIED STATEMENT (DECLARATION) CLAIMING SMALL ENTITY STATUS
(37 CFR 1.9(f) and 1.27(c)) - SMALL BUSINESS CONCERN

I hereby declare that I am an official empowered to act on behalf of Heska Corporation of 1613 Prospect Parkway, Fort Collins, Colorado 80525, a small business concern.

I hereby declare that the above-identified small business concern qualifies as a small business concern as defined in 13 CFR 121.3-18, and reproduced in 37 CFR 1.9(d), for purposes of paying reduced fees under section 41(a) and (b) of Title 35, United States Code, in that the number of employees of the concern, including those of its affiliates, does not exceed 500 persons. For purposes of this statement, (1) the number of employees of the business concern is the average over the previous fiscal year of the concern of the persons employed on a full-time, part-time or temporary basis during each of the pay periods of the fiscal year, and (2) concerns are affiliates of each other when either, directly or indirectly, one concern controls or has the power to control the other, or a third party or parties controls or has the power to control both.

I hereby declare that rights under contract or law have been conveyed to and remain with the small business concern identified above with regard to the invention, entitled "CANINE AND FELINE IMMUNOREGULATORY PROTEINS, NUCLEIC ACID MOLECULES, AND USES THEREOF," and identified as Attorney File No. LM-2-C1-C1, described in the specification filed herewith.

If the rights held by the above-identified small business concern are not exclusive, each individual, concern or organization having rights to the invention is listed below* and no rights to the invention are held by any person, other than the inventor, who could not qualify as a small business concern under 37 CFR 1.9(c) or by any concern which would not qualify as a small business concern under 37 CFR 1.9(d) or a nonprofit organization under 37 CFR 1.9(e).

*NOTE: Separate verified statements are required from each named person, concern or organization having rights to the invention attesting to their status as small entities. (37 CFR 1.27)

NAME _____
ADDRESS _____

INDIVIDUAL SMALL BUSINESS CONCERN NONPROFIT
ORGANIZATION

NAME _____
ADDRESS _____

INDIVIDUAL SMALL BUSINESS CONCERN NONPROFIT
ORGANIZATION

I acknowledge the duty to file, in this application or patent, notification of any change in facts resulting in loss of entitlement to small entity status prior to issuance or at the time of

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application, any patent issuing thereon, or any patent to which this verified statement is directed.

Dated: January 5, 2001

By: Ronald L. Hendrick

Name: Ronald L. Hendrick

Title: Executive Vice President, Chief Financial Officer

Heska Corporation

1613 Prospect Parkway

Fort Collins, Colorado 80525

POWER OF ATTORNEY

On behalf of HESKA CORPORATION, a Delaware corporation, having a principal place of business at 1613 Prospect Parkway, Fort Collins, Colorado 80525, being the assignee of and owning all right, title and interest in the invention entitled "CANINE AND FELINE IMMUNOREGULATORY PROTEINS, NUCLEIC ACID MOLECULES, AND USES THEREOF," for which application for Letters Patent of the United States has been made by Shumin Yang, Catherine A. McCall and Eric R. Weber, said application being identified as Attorney File No. IM-2-C1-C1 and executed on even date herewith, I, Ronald L. Hendrick,
Executive Vice President,
as Chief Financial Officer of Heska Corporation, hereby appoint Carol Talkington Verser, Registration No. 37,459; Timothy L. McCutcheon, Registration No. 41,184; Sharon Nolan Klesner, Registration No. 36,335; and Theresa A. Brown, Registration No. 32,547; of Heska Corporation, 1613 Prospect Parkway, Fort Collins, Colorado 80525, telephone number (970) 493-7272, as attorneys and agents for HESKA CORPORATION with full powers of substitution, association and revocation to prosecute the application and related U.S. and foreign applications and to transact all business in the United States Patent and Trademark Office and all foreign and international patent offices connected therewith.

Dated: January 5, 2001

By: Ronald L. Hendrick
Name: Ronald L. Hendrick
Title: Executive Vice President,
 Chief Financial Officer